



## ASSISTANT INTERNAL AUDITOR

Job Code: 1114

EEO Class Code: Professional

Union Status: Unclassified

FLSA Code: Exempt

Salary Grade: o017

### NATURE OF WORK

Advanced professional work, assisting the Internal Auditor in administrative work, planning, and directing the internal audit staff. Primarily responsible for the direct supervision of the Resort Tax Field Agents. Secondly responsible for conducting audits of various financial operations. Incumbent in this class performs more complex auditing assignments in various staff and operating agencies, departments, and in external agencies and organizations, may serve as team leader in the conduct of special auditing assignments of considerable complexity. Assists Internal Auditor in the preparation of the annual operating budget for both the internal audit and the resort tax audit section. Also assists in the preparation of the internal audit assignment, review of audit work papers, and schedules for the audit committee meetings. Supervision is exercised over a staff of professional subordinates.

### ILLUSTRATIVE EXAMPLES OF ESSENTIAL DUTIES

- Plans and schedules work of Resort Tax audit section
- Reviews audit work papers prepared by the Field Agents and approve audit assessments
- Performs evaluations on the field agents and clerical staff
- Assists in developing yearly audit plan for the internal audit staff
- Assists the Internal Auditor in reviewing work papers for the internal audit staff
- May attend meetings on behalf of the Internal Auditor
- Assists auditing staff in responding to unusual or difficult situations and resolving problems
- Assists in authorizing leave request for Field Agents and the internal audit staff
- Authorizes payments for the department
- May assist the Internal Auditor in responding to inquiries from the City Manager's office
- Assists in preparing the department's annual budget
- Prepares audit programs, detailing audit objectives and steps to take in the audit
- Conducts audit assignments by examining, analyzing, and verifying evidentiary data
- Prepares written report of audit findings and recommendations for correction and improvement of operations
- Participates in exit conference with the auditee and the Internal Auditor to discuss findings and recommendations for correcting unsatisfactory conditions, improving operations and reducing cost
- Performs miscellaneous audit functions, such as checking travel expense reports, cash counts, payroll verifications, productivity studies; verifies that the departments or outside entities are operating as the city code, agreements, city ordinances
- Prepares accurate and detailed flowcharts of departments operations
- May supervise subordinate staff in conducting audits of records of City departments and/or outside agencies, and in the preparation of final reports
- May assist the Internal Auditor in the conduct of more complex audits such as those of an investigative nature, or may be given such assignments independently

### KNOWLEDGE, SKILLS AND ABILITIES

- Considerable knowledge of generally accepted accounting principles, public finance administration, and internal control systems and their methods
- Considerable knowledge of the special principles, practices, and procedures of auditing with reference to public finance and governmental accounting

- Considerable knowledge of established audit program guidelines applicable to audits assigned
- Considerable knowledge of Federal, State and Local laws, rules, regulations, and guidelines relating to financial records of City departments and agencies funded by Federal Grants
- Knowledge of the organization and operating activities of departments and agencies assigned for audit
- Knowledge of supervisory practices and procedures
- Some knowledge of the auditing of computer systems and the ability to apply such knowledge
- Ability to determine and establish necessary audit controls for computerized functions
- Ability to apply policies and procedures specified in audit program guidelines for various departments and agencies
- Ability to evaluate the capabilities and effectiveness of personnel in the departments being audited
- Ability to prepare more complex accounting reports and statements
- Ability to prepare accurate and detailed flow charts of complex operations
- Ability to promote and maintain effective departmental and public relations
- Ability to maintain an objective attitude in the conduct of audits
- Ability to perform detailed work involving written and numerical data
- Ability to make arithmetic calculations rapidly and accurately
- Ability to exercise sound judgment in the application of audit standards and recognition of accounting problems
- Ability to communicate effectively, both verbally and in writing

## MINIMUM REQUIREMENTS

- Five (5) years experience in accounting and/or auditing
- Graduation from accredited college or university with a major in Accounting, Public or Business Administration or equivalent
- Additional related experience may substitute for education on a year-for year basis
- Experience required in spreadsheet, database and word processing PC software products
- Desire:
  - Certification, or proof of passing, the CIA or CPA examination
  - Public Sector (municipal) experience
  - working knowledge of automated financial management systems
  - experience with performance based budget techniques

## PHYSICAL REQUIREMENTS

- Must have the use of sensory skills in order to effectively communicate and interact with other employees and the public through the use of the telephone and personal contact
- Physical capability to effectively use and operate various items of office related equipment, such as, but not limited to, word processor, calculator, copier, and fax machine
- Significant amounts of walking, climbing, bending, etc. for a limited number of days
- Climbing, bending, kneeling, lifting, pushing, and pulling are sometimes necessary in the retrieval of documents from file cabinets

## SUPERVISION RECEIVED

- Supervision is received from the Internal Auditor who assigns work and reviews statements and reports and evaluates work for quality of results and adherence to professional auditing standards and program guidelines

## SUPERVISION EXERCISED

- Directly supervises resort tax field agents
- May supervise one or more Auditors and clerical employees